



राजपत्र, हिमाचल प्रदेश

(असाधारण)

दिल्ली अधिकारी द्वारा प्रकाशित

शिमला, शनिवार, 4 नवम्बर 1995/13 कार्तिक, 1917

हिमाचल प्रदेश सरकार

ग्राम पाली एवं कराधान विभाग

अधिसूचना

शिमला-२, १ मितम्बर, 1995

मंख्या ई० प्र० ४० प्र० ०८० (१२) ३/९५.-हिमाचल प्रदेश के राजपत्र, हिमाचल प्रदेश जनरल मैल्ज टैक्स एप्लिकेशन, 1968 (1968 ई० २४) की धारा ४० के अधीन प्रदत्त नौकरियों का प्रयोग नहीं हुए, सरकार की अधिसूचना मंख्या १४-११/६९ ई० ४४८ टॉ०, तारीख २३ अक्टूबर, 1970 द्वारा ११-११-१९७० के राजपत्र हिमाचल प्रदेश (असाधारण) में प्रकाशित, हिमाचल प्रदेश जनरल मैल्ज टैक्स एप्लिकेशन, 1970 में आरोग्याधारन करने का प्रस्ताव दर्शते हैं, और निम्नलिखित नियमों का प्रयोग द्वारा राजपत्र हिमाचल प्रदेश में सर्व-साधारण की सूचना के लिए प्रयोग किया जा रहा है।

इस विधायक द्वारा दाता कोई विवेद, परामार्श दियाये का विषय में कोई वापसी करना चाहे या अद्यात दाता चाहे, तो वह एक वापसी/वापसी की द्वारा विवेदाता के पकायाता की तारीख में ३० दिन की अवधि का अन्तर बाकी ही एक वर्षात वापसी दियायाता का दिन यादीय।

प्रत्येक विधायक द्वारा ही वापसी दी गयायी, वह कोई विवेद द्वारा वापसी का अन्तर अल्ला द्वारा दी गयी विवाद द्वारा दाता, यादीय।

प्रत्येक विधायक

१. विवेद दाता द्वारा दी (१) विवेद की विधायक द्वारा दियायी वापसी दाता की दिनांक (दिनांक) दिया, १९७८ है।

(२) विवेद प्रमाणित है।

२. विवेद द्वारा दी विधायक द्वारा दाता दीया दिया, १९७८ वे १९७९, ४० वे विवेद द्वारा (१) विवेद विवादीकरण द्वारा दाता, यादीय।

"(१) When the Assessing Authority is satisfied after such scrutiny of accounts and such enquiry as it considers necessary that the claim for refund be admissible, he shall determine the amount of refund due and shall, if the amount to be refunded:

- (i) does not exceed two thousand rupees, record an order sanctioning refund;
- (ii) exceeds two thousand rupees but does not exceed ten thousand rupees, submit the record of the case together with his recommendations to the Assistant Excise and Taxation Commissioner or Excise and Taxation Officer in-charge of the District in the case may be, for orders;
- (iii) exceeds ten thousand rupees but does not exceed twenty thousand rupees, submit through Assistant Excise and Taxation Commissioner or Excise Taxation Officer in-charge of the District, the record of the case together with his recommendations to the Deputy Excise and Taxation Commissioner or other Officer in-charge of the zone (Exempt Flying Squads) concerned as the case may be, for orders; and
- (iv) exceeds twenty thousand rupees, submit through the Officers in-charge of the District as Zone concerned, the record of the case together with his recommendations to the Commissioner for orders; and the Assessing Authority shall record the order sanctioning the refund mentioned in clauses (ii), (iii) and (iv) only in regard to the order made by authority specified in respective clause."

माना दिया,

मोर्चा विवादी
विवेद दाता की दिनांक

[Authoritative English text of Government Notification No. EXN-P (12)3/95, dated 19-9-1995, as required under clause (3) of Article 348 of the Constitution of India]

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION

Shimla-2, the 1st September, 1995

No. EXN-P (12)3/95. In exercise of the powers conferred under section 40 of the Himachal Pradesh General Sales Tax Act, 1968 (Act No. 24 of 1968) the Governor of Himachal Pradesh, proposes to make the following rules further to amend the Himachal Pradesh General Sales Tax Rules, 1970, published in the *Rajpatha*, Himachal Pradesh (Extra Ordinary) on 11-11-1970 vide Government Notification No. 14-11-69 E&T, dated 23rd October, 1970, and the same are hereby published in the *Rajpatha* Himachal Pradesh for the general information of the public.

If any person likely to be affected by these rules, has any objection (x) or suggestion (y) to make in relation to the proposed rules, he may send the same to the Excise and Taxation Commissioner, Himachal Pradesh, Shimla-2 within a period of 30 days of the publication.

Objection (x) or suggestion (y), if any, received within the above stipulated period shall be taken into consideration by the Government before finalising the same, namely:-

DRAFT RULES

1. *Short title and Commencement.*-(1) These rules may be called the Himachal Pradesh General Sales Tax (Amendment) Rules, 1995.
(2) They shall come into force at once.
2. *Amendment of rule 49.* For the existing sub-rule (1) of rule 49 of the Himachal Pradesh General Sales Tax Rules, 1970, the following shall be substituted, namely:-
(i) When the Assessing Authority is satisfied after such enquiry of accounts and such enquiries as it considers necessary that the claim for refund is admissible, he shall determine the amount of refund due and shall, if the amount to be refunded,-
(a) does not exceed two thousand rupees, record an order sanctioning refund;
(b) exceeds two thousand rupees but does not exceed ten thousand rupees, submit the record of the case together with his recommendations to the Assistant Excise and Taxation Commissioner or Excise and Taxation Officer incharge of the District in the case may be, for orders;
(c) exceeds ten thousand rupees but does not exceed twenty thousand rupees, submit through Assistant Excise and Taxation Commissioner or Excise and Taxation Officer incharge of the District the record of the case together with his recommendations to the Deputy Excise and Taxation Commissioner.

or other Officer In-charge of the Zone (except Flying Squads) concerned as the case may be, for orders; and

(iv) exceeds twenty thousand rupees, submit through the officers In-charge of the District and zone concerned, the record of the case together with his recommendations to the Commissioner for orders; and the Assessing Authority shall record the order sanctioning the refund mentioned in clauses (ii), (iii) and (iv) only in accordance with the orders made by authorities specified in respective clause."

By order,

A. N. VIDYARTHI,
Additional Chief Secretary-cum-Secretary